

**STATE OF NEW JERSEY
DEPARTMENT OF CHILDREN AND FAMILIES**

Pass-Through Entity Responsibilities

A Pass-Through Entity shall perform the following for the Federal/State Awards it makes:

- (1) Identify Federal/State Awards made by informing each subcontractor of CFDA title and number, Award name and number, Award year, if the Award is Research & Development, and name of Federal/State agency. When some of this information is not available, the Pass-Through Entity shall provide the best information available to describe the Federal/State Award.
- (2) Advise subcontractors of requirements imposed on them by Federal laws, regulations, and the provisions of Contracts or grant agreements as well as any supplemental requirements imposed by the Pass-Through Entity.
- (3) Monitor the activities of subcontractors as necessary to ensure that Federal/State Awards are used for authorized purposes in compliance with laws, regulations, and the provisions of Contracts or grant agreements and that performance goals are achieved.
- (4) Ensure that subcontractors expending \$500,000 or more in either Federal/State Awards during the subcontractor's fiscal year have met the audit requirements of this part for that fiscal year.
- (5) Issue a Management Decision on audit findings within six months after receipt of the subcontractor's audit report and ensure that the subcontractor takes appropriate and timely corrective action.
- (6) Consider whether subcontractor audits necessitate adjustment of the Pass-Through Entity's own records.
- (7) Require each subcontractor to permit the Pass-Through Entity and auditors to have access to the records and financial statements as necessary for the Pass-Through Entity to comply with this part.